



**FLORIDA DEPARTMENT OF EDUCATION
Request for Application (RFA Discretionary)**

Bureau / Office

Office of Safe Schools

Program Name

Coach Aaron Feis Guardian Program

Specific Funding Authority(ies)

Marjory Stoneman Douglas High School Public Safety Act, chapter 2018-3, Laws of Florida

Funding Purpose / Priorities

For the 2018-2019 fiscal year, the sum of \$67,500,000 has been appropriated from the General Revenue Fund to the Department of Education to allocate to sheriffs' offices who establish a school guardian program pursuant to s. 30.15, Florida Statutes. The funds shall be used for screening-related and training-related costs and providing a one-time stipend of \$500 to school guardians who participate in the school guardian program.

Total Funding Amount

\$67,500,000

Type of Award

Discretionary Non Competitive

Budget / Program Performance Period

July 1, 2018 – June 30, 2019

Target Population(s)

Eligible individuals who will participate in accordance with sections 30.15 and 1006.12, Florida Statutes.

Eligible Applicant(s)

Sheriffs' offices that will implement the Coach Aaron Feis Guardian Program in their jurisdiction.

Application Due Date

August 1, 2018

The due date refers to the date of receipt in the Office of Grants Management.

For State programs, the project effective date will be no earlier than the effective date of the legislative appropriation, usually July 1 of the fiscal year. The ending date can be no later than June 30, of the fiscal year unless otherwise specified in Florida Statutes or proviso.

Matching Requirement

None

Contact Persons

Program Contact

Brooks Rumenik
Office of Safe Schools
850-245-0749
Brooks.Rumenik@fldoe.org

Grants Management Contact

Sue Wilkinson
Office of Grants Management
850-245-0712
Sue.Wilkinson@fldoe.org

Assurances

The Florida Department of Education (FDOE) has developed and implemented a document entitled, **General Terms, Assurances and Conditions for Participation in Federal and State Programs**, to comply with:

2 C.F.R. 200, Uniform Grant Guidance (UGG) requiring agencies to submit a common assurance for participation in federal programs funded by the United States Education Department (USED); Applicable regulations of other Federal agencies; and State regulations and laws pertaining to the expenditure of state funds

In order to receive funding, **applicants must have on file with the Florida Department of Education, Office of the Comptroller, a signed statement by the agency head certifying applicant adherence to these General Assurances for Participation in State and Federal Programs.** The complete text may be found in Section D of the Green Book.

Private Colleges, Community-Based Organizations and Other Agencies

In order to complete requirements for funding, applicants of this type must certify adherence to the General Assurances for Participation in State and Federal Programs by submitting the certification of adherence page, signed by the agency head with each application.

Note: The UGG combines and codifies the requirements of eight Office of Management and Budget (OMB) Circulars: A-89, A-102 (former 34 CFR part 80), A-110 (former 34 CFR part 74), A-21, A-87, A-122, A-133, A-50. For the FDOE this means that the requirements in EDGAR Parts 74 and 80 have also been subsumed under the UGG. The final rule implementing the UGG was published in the Federal Register on December 19, 2014, and became effective for new and continuation awards issued on or after December 26, 2014.

Technical assistance documents and other materials related to the UGG, including frequently asked questions and webinar recordings, are available at The Chief Financial Officers Council web site: <https://cfo.gov/cofar>.

Risk Analysis

Every agency must complete a Risk Analysis form. The DOE 620 form will be required prior to a project award being issued.

Governmental and Non-Governmental Entities must use the DOE 620 form. The DOE 620 form is required to be submitted each state fiscal year (July 1-June 30) prior to a Project Award being issued for

that agency. An amendment is required if significant changes in circumstances in the management and operation of the agency occurs during the state fiscal year after the form has been submitted. The appropriate Risk Analysis form may be found at <http://www.fldoe.org/core/fileparse.php/5625/urlt/doi620.xls>

Funding Method

Other

Terms for payment will be described on the Project Award Notification (DOE 200) and the project number will include the payment code "D." All disbursement reports must be supported by appropriate documents, including but not limited to the deliverables as stated in the approved project, activity reports that tie directly to the tasks performed or deliverables completed for the reporting period, copies of invoices, time sheets, receipts, and paid checks or bank statements. Each report shall also include, as appropriate, the DOE 300 and DOE 301 and reported on the DOE 399 form with an original signature of the official who is authorized to legally bind the entity.

Fiscal Records Requirements and Documentation

Applicants must complete a Budget Narrative form, DOE101S. Budget pages must be completed to provide sufficient information to enable FDOE reviewers to understand the nature and reason for the line item cost.

All accounts, records, and other supporting documentation pertaining to costs incurred shall be maintained by the recipient for five years. Supporting documentation for expenditures is required for all funding methods. Examples of such documentation include but are not limited to: invoices with check numbers verifying payment, and/or bank statements; time and effort logs for staff, salary/benefits schedules for staff. All must be available upon request.

Funded programs and any amendments are subject to the procedures outlined in the FDOE Project Application and Amendment Procedures for Federal and State Programs (Green Book) and the General Assurances for Participation in Federal and State Programs, which may be found at www.fldoe.org/grants/greenbook/.

Budgeted items must correlate with the narrative portion of the project application that describes the specific activities, tasks and deliverables to be implemented.

All project recipients must submit a completed DOE 399 form, Final Project Disbursement Report by the dates specified on the DOE 200 form, Project Award Notification.

Financial Consequences

The contract manager shall periodically review the progress made on the activities and deliverables listed. If the contractor fails to meet and comply with the activities/deliverables established in the contract or to make appropriate progress on the activities and/or towards the deliverables and they are not resolved within two weeks of notification, the contract manager may approve: (1) withholding of payment until the deficiency is cured, (2) request the contractor redo the work, or (3) a reduced payment by the rate established under this contract or (4) terminate the contract. The contract manager must assess one or more of these consequences based on the severity of the failure to perform and the impact of such failure on the ability of the contractor to meet the timely and desired results. These financial consequences shall not be considered penalties.

Allowable Expenses:

Program funds must be used solely for activities that directly support the accomplishment of the program purpose, priorities and expected outcomes during the program period. All expenditures must be consistent with the approved application, as well as applicable state and federal laws, regulations and guidance. Allowable expenditures may include costs associated with employing appropriate staff for administering the project, office materials and supplies and other relevant costs associated with the administration of the project, including meeting room rentals, consultant fees, printing, etc.

Expenses for personal digital assistants (PDA), cell phones, smart phones and similar devices, including the service costs to support such devices may be allowable, with FDOE prior approval. Applicants will need to describe and justify the need for such devices, identify the amount that will be applicable to the project and how the device will be kept secure.

Unallowable Expenses:

Below is a list of items or services that are generally not allowed or authorized as expenditures. This is not an all-inclusive list of unallowable items. Subrecipients are expected to consult the FDOE program office with questions regarding allowable costs.

- Pre-award costs incurred prior to March 9, 2018
- Compensation for guardian candidate training beyond the \$500 stipend amount provided in law
- Off-highway vehicles such as golf carts or ATVs used off the roads or highways and that are not registered and licensed for highway use
- Entertainment (e.g., a field trip without the approved academic support will be considered entertainment)
- Meals, refreshments or snacks
- Game systems and game cartridges, other than simulation equipment for training purposes
- Out-of-state travel without FDOE pre-approval
- Overnight travel
- Gift cards and other incentives or giveaways
- Decorations
- Advertisement
- Promotional or marketing items (e.g., flags, banners)
- Purchase of facilities or vehicles (e.g., buildings, buses, vans, cars)
- Land acquisition
- Furniture
- Kitchen appliances (e.g., refrigerators, microwaves, stoves, tabletop burners)
- Tuition
- Capital improvements and permanent renovations (e.g., playgrounds, buildings, fences, wiring)
- Dues to organizations, federations or societies for personal benefit
- Costs not allowable per the Reference Guide for State Expenditures, which may be found at www.myfloridacfo.com/aadir/reference_guide/.

Equipment Purchases

Any equipment purchased under this program must follow the Reference Guide for State Expenditures, www.myfloridacfo.com/aadir/reference_guide/.

Any equipment purchases not listed on the original budget approved by the FDOE require an amendment submission and approval prior to purchase by the agency awarded the funding.

Further guidance and instruction on property records, inventory and disposition requirements for property are outlined in the Green Book, www.fldoe.org/grants/greenbook/.

State of Florida, Executive Order 11-116

The employment of unauthorized aliens by any contractor is considered a violation of section 274A(e) of the Immigration and Nationality Act. If the contractor knowingly employs unauthorized aliens, such violation shall be cause for unilateral cancellation of the contract. In addition, pursuant to Executive Order 11-116, for all contracts providing goods or services to the state in excess of nominal value; (a) the Contractor will utilize the E-verify system established by the U.S. Department of Homeland Security to verify the employment eligibility of all new employees hired by the contractor during the Contract term, (b) require that Contractors include in such subcontracts the requirement that subcontractors performing work or providing services pursuant to the state contract utilize the E-Verify system to verify the employment eligibility of all new employees hired by the subcontractor during the contract term. Executive Order 11-116 may be viewed at <http://www.flgov.com/wp-content/uploads/orders/2011/11-116-suspend.pdf>.

Narrative Section

Scope of Work/Narrative

A sheriff's office that voluntarily adopts and implements the Coach Aaron Feis Guardian Program, established in section s. 30.15, Florida Statutes, is eligible to receive an award for screening, training, and a one-time, \$500 stipend per guardian. Submit, with the application (Form 101A), budget (Form 101S), and risk analysis form (Form 620), a separate Scope of Work/Narrative document that includes:

- Project abstract (or summary) – a description of the project need.
- Project design – to include project activities and a timeline for implementation.
 - Certification and supporting documents on file with the department (by July 1, 2018) that the sheriff's office has elected to implement the Coach Aaron Feis Guardian Program, that the sheriff's office program is consistent with the requirements of s. 30.15, Florida Statutes, and has provided the required information:
 - Identification of the guardian program contact person.
 - Documentation that the district has agreed to implement or allow one or more charter schools to implement the Coach Aaron Feis Guardian Program, established in s. 30.15, Florida Statutes and per s. 1006.12(3), Florida Statutes. If the district has not yet made a determination, the date it is scheduled to be considered.
 - The number of potential guardians expected to participate in the program.
 - Identification of measureable screening and training goals for participants who elect to participate in the Coach Aaron Feis Guardian Program Grant.
 - A brief summary of the sheriff's office's screening protocols, training plan and other anticipated expenditures related to the Coach Aaron Feis Guardian Program.
 - An outline of the sheriff's office's plan to maintain documentation of weapon and equipment inspections, as well as the training, certification, inspection and qualification records of each school guardian appointed by the sheriff.
- Project deliverables must be outlined in the Project Performance Accountability Form and must:
 - be directly linked to a specific line item/cost item that in turn links to the specific task/activity/service,
 - identify the minimum level of service to be performed, and
 - be quantifiable, measureable, and verifiable.

Return on Investment (State funded projects only)

The recipient is required to provide quarterly return on investment program activities reports to the Department. Return on investment reports should describe programmatic results that are consistent with the expected outcomes, tasks, objectives and deliverables detailed in the executed grant agreement. Beginning at the end of the first full quarter following execution of the grant agreement, the recipient shall provide these quarterly reports to the Department within 30 days after the end of each quarter and thereafter until notified that no further reports are necessary. This report shall document the positive return on investment to the state resulting from the funds provided under the agreement. These reports will be summarized and submitted to the Office of Policy and Budget and are requested so staff can review the project results throughout the year and develop a basis for budget review in the event subsequent funding is requested for future years.

Reports should summarize the results achieved by the project for the preceding quarter and be cumulative for succeeding quarters. Although there may be some similarity between activity reports and deliverables submitted to the Department as specified in the grant agreement for payment purposes, please note, that this return on investment report is separate and apart from those requirements.

All reports shall be submitted to the designated project manager for the Department. All questions should be directed to the project manager.

Conditions for Acceptance

The requirements listed below should be met for applications to be considered for review:

- 1) Application is received in the Office of Grants Management within the timeframe specified by the RFA
- 2) Application includes required forms: DOE 100A Project Application Form and DOE 101S Budget Narrative Form. Also required is a separate document with the applicant's Scope of Work/Narrative, project performance and accountability form and the certification statement page.
- 3) All required forms must have the assigned TAPS Number included on the form
- 4) All required forms have original signatures by an authorized entity

NOTE: Applications signed by officials other than the appropriate agency head identified above must have a letter signed by the agency head, or documentation citing action of the governing body delegating authority to the person to sign on behalf of said official. Attach the letter or documentation to the DOE 100A when the application is submitted.

- 5) Application must be submitted to:

Office of Grants Management
Florida Department of Education
325 W. Gaines Street, Room 332
Tallahassee, Florida 32399-0400

**Florida Department of Education
Coach Aaron Feis Guardian Program
Certification Statement**

Check each box as applicable, sign, and return with the application.

In accordance with sections 30.15 and 1006.12, Florida Statutes, the sheriff's office identified below certifies the following:

- The sheriff's office has elected to implement the Coach Aaron Feis Guardian Program and the program is consistent with the requirements of s. 30.15, Florida Statutes.
- Participation in the program is approved by the local school board; or
- If not, is scheduled to be considered by _____(date)

Sheriff Department

Sheriff or Authorized Designee

Date

Project Performance Accountability Information, Instructions, and Form

NOTE: The following pages are included in the RFA (DOE 900D) template and are to be completed by the applicant.

The Florida Department of Education has a standardized process for preparing applications for discretionary funds. This section of the RFA, Project Performance Accountability, is to assure proper accountability and compliance with applicable state and federal requirements.

The Department's project managers will:

- track each project's performance based on the information provided and the stated criteria for successful performance
- verify the receipt of required deliverables prior to payment

For projects funded via Cash Advance, the Department's project managers will verify that the project activities/deliverables are progressing in a satisfactory manner, consistent with the Scope of Work/Project Narrative and Performance Expectations, on a quarterly basis.

The Scope of Work/ Project Narrative must include the specific tasks that the grantee is required to perform.

Deliverables must:

- be directly linked to a specific line item/cost item that in turn links to the specific task/activity/service
- identify the minimum level of service to be performed
- be quantifiable, measureable, and verifiable. (*how many, how often, duration*). Effectiveness (*a method demonstrating the success such as a scale goals to be attained is necessary*). Evidence or proof that the activity took place. *Examples of deliverables: documents, manuals, training materials and other tangible product to be developed by the project; training & technical assistance and the method of provision; number of clients or individuals served, the method of providing the service and frequency. Criteria for acceptance will vary based on the services being provided. Specific criteria will need to be developed by the program office, communicated to the provider, articulated in the deliverable form and will become part of the project award.*

The applicant must complete the information related to the required tasks to be performed and timelines/due dates for the respective tasks/deliverables consistent with the provided instructions. Per Chapter 215.971 F.S. financial consequences will be applied if the subrecipient fails to perform the minimum level of services required by the agreement. Unit cost is not necessary for each item but can be used to establish a methodology for reduction in the event minimum performance is not met.

Project Performance Accountability Form

EXAMPLE

Definitions

- **Scope of Work Tasks and Activities-** The tasks and activities that the grantee is required to perform to complete the scope of work
- **Deliverables-** The products and/or services that directly relate to a task specified in the Scope of Work. Deliverables must be quantifiable, measurable, and verifiable
- **Evidence-** The tangible proof that services were provided
- **Due Date-** Date for completion of tasks

| Scope of Work Tasks/Activities | Deliverables (product or service) | Evidence (verification) | Due Date (completion) |
|--|--|--|--------------------------|
| Certification and supporting documents in accordance with section 30.15 and 1006.12, Florida Statutes | Signed certification | | |
| Identify measurable screening goals for participants | List of screening requirements for program participants | Outline of screening requirements how training will be conducted, and frequency | |
| Contract with 3 rd party provider or Provide or conduct screenings | Provide or conduct screening activities | Certification that program participants have met the screening requirements, list of participants that have been screened | |
| Identify measurable training goals for participants | List of training requirements for program participants | Outline of training requirements, how training will be conducted, and frequency | |
| Contract with a 3 rd party provider or Provide or conduct trainings | Provide or conduct training activities | Certification that program participants have met the training requirements as identified in the project application, schedule of courses offered, list of participants that have been trained, evidence of training completion (sign in/sign out sheets) | |
| Identify and describe the plan to maintain documentation of weapon and equipment inspections, screening and training of participants, qualification records of appointed guardian and appointment location | Report on weapon and equipment inspections, screening and training of participants, qualification records of appointed guardian and appointment location | | |
| | | | |
| | | | |

Note: Add additional lines if necessary

Instructions for Completion of DOE 100A

- A.** If not pre-populated, enter name and TAPS number of the program for which funds are requested.
- B.** Enter name and mailing address of eligible applicant. The applicant is the public or non-public entity receiving funds to carry out the purpose of the project.
- C.** Enter the total amount of funds requested for this project.
- D.** Enter requested information for the applicant's program and fiscal contact person(s). These individuals are the people responsible for responding to all questions, programmatic or budgetary regarding information included in this application. The Data Universal Numbering System (DUNS), or unique agency identifier number, requirements are explained on page A-2 of the Green Book. The Applicant name must match the name associated with their DUNS registration. The Physical/Facility address and Federal Employer Identification Number/Tax Identification Number (FEIN/FEID or TIN) (also known as) Employer Identification Number (EIN) are collected for department reporting.
- E. The original signature of the appropriate agency head is required.** The agency head is the school district superintendent, university or community college president, state agency commissioner or secretary, or the chairperson of the Board for other eligible applicants.
- **Note: Applications signed by officials other than the appropriate agency head identified above must have a letter signed by the agency head, or documentation citing action of the governing body delegating authority to the person to sign on behalf of said official. Attach the letter or documentation to the DOE 100A when the application is submitted.**

DOE USE ONLY (Program)

I certify that the cost for each line item budget category has been evaluated and determined to be allowable, reasonable and necessary as required by Section 216.3475, Florida Statutes. Documentation is on file evidencing the methodology used and the conclusions reached.

Printed Name: _____

Signature: _____

Title: _____

Date: _____

DOE USE ONLY (Grants Management)

I certify that the cost for each line item budget category has been evaluated and determined to be allowable as required by Section 216.3475, Florida Statutes. Documentation is on file evidencing the methodology used and the conclusions reached.

Printed Name: _____

Signature: _____

Title: _____

Date: _____



Budget Narrative Form Instructions

A) Enter Name of Eligible Recipient/Fiscal Agent

B) Enter DOE Assigned Project Number

C) Enter TAPS Number

D) Enter the Total Amount for (5)

(1) Function Code – *For School Districts Only* – Enter the Function Code, as required in the *Financial and Program Cost Accounting and Reporting for Florida Schools Manual*, which best classifies the overall purpose or objective of the goods or services budgeted

(2) Object Code – Enter the Object Code which best classifies the goods or services budgeted. *School Districts* - Use the three-digit Object Code as required in the *Financial and Program Cost Accounting and Reporting for Florida Schools Manual* ; *Colleges and Universities* - Use the first three digits of the Object Codes listed in the *Florida Accounting Information Resource Manual* ; *Non-public entities* – Use the Object Codes that are used in the respective entity's/agency's chart of accounts.

(3) Account Title and Narrative - Provide the Account Title that applies to the Object Code listed in (2) and a detailed Narrative that includes a description of each good or service budgeted and its purpose or use. For example:

Salaries – Describe the type(s) of position(s) requested and the major responsibilities/duties of each position(s). Use a separate line to describe each type of position.

Other Personal Services – Describe the type of service(s), its purpose or use, and an estimated number of hours for each type of position. OPS is defined as compensation paid to persons, including substitute teachers not under contract, who are employed to provide temporary services to the program.

Professional/Technical Services – Describe the services rendered by personnel, other than agency personnel employees, who provide specialized skills and knowledge.

Contractual Services and/or Inter-agency agreements – Describe the services to be rendered and the type of entity or agency (name, if available).

Travel – Describe each type of travel to be supported with project funds, such as conference(s), local travel, in- or out-of-district, and out-of-state. Do not list individual names. List individual position(s) when travel funds are being requested to perform necessary activities.

Materials and Supplies - Describe the type of item to be purchased and its purpose or use.

Capital Outlay - Describe the type of item/equipment to be purchased and its purpose or use.

Indirect Cost - Refer to the DOE *Project Application and Amendment Procedures for Federal and State Programs (Green Book)* for additional guidance regarding indirect cost.

- *School Districts Only* - Provide the percentage rate from the district's Approved Indirect Cost Plan.

- *Colleges and Universities Only* – Provide the percentage rate (maximum of 5%) approved by the DOE.

(4) FTE - (Only applicable for items classified as *Salaries and Other Personal Services (Refer to (2) Object Code.)* Enter the total number of positions (as FTEs*) that will be supported with these funds. *Full-Time Equivalent (FTE based on the standard workweek for the type of position) is the number of positions to be funded. Determine FTE by dividing the standard number of weekly hours (e.g., 35 hours) for the type of position (e.g., teacher aide) into the actual work hours to be funded by the project.

(5) Amount - Enter the total amount budgeted for each line item.

(6) Percent Allocated – For each line item, enter the appropriate percentage that is allocated or applicable to this project (see pages 3-4 for examples).

(7) - (9) Allowable, Reasonable and Necessary - DOE USE ONLY.

(6) PERCENT ALLOCATED

If the cost entered in (5) for each service/commodity listed in (3) is not the total cost of this service/commodity, enter the appropriate percentage in (6) that is applicable to this project. If the cost entered in (5) for each service/commodity listed in (3) is the total cost for this service/commodity and is applicable to this project, enter 100% in (6).

Example A

| (1) | (2) | (3) | (4) | (5) | (6) | EXPLANATION |
|--------------|-----------|---|--------------|-----------|-----------------------------|---|
| FUNCTION | OBJECT | ACCOUNT TITLE & NARRATIVE | FTE POSITION | AMOUNT | % ALLOCATED to this PROJECT | |
| 6200 | 110 | Salaries - Provides for supervision of all project activities; specific areas for supervision/ coordination are listed by position below. Supervisor /Grant Administration/National Instructional Materials Accessibility Standards Coordinator /Professional Development and Training | 2 | \$120,000 | 100% | The total cost for the two positions listed in (5), a Supervisor and a Coordinator (2.0 FTE), are charged to this project. Therefore, the percent of the cost for Salaries and Benefits allocated to this project is 100%. |
| 6200 | 210 | Retirement (9.85%) | | \$11,820 | 100% | |
| 6200 | 220 | FICA (6.20%) | | \$7,440 | 100% | |
| 6200 | 223 | Medicare (1.45%) | | \$1,740 | 100% | |
| 6200 | 231 / 232 | Health / Life (11.90%) | | \$14,280 | 100% | |
| 6200 | 240 | Worker's Comp. (1.26%) | | \$1,512 | 100% | |
| TOTAL | | | | \$156,792 | | |

Example B

| (1) | (2) | (3) | (4) | (5) | (6) | EXPLANATION |
|--------------|--------|---|--------------|----------|-----------------------------|---|
| FUNCTION | OBJECT | ACCOUNT TITLE & NARRATIVE | FTE POSITION | AMOUNT | % ALLOCATED to this PROJECT | |
| 7900 | 430 | Utilities - Electricity, water and sewage charges for the facility where this project is housed. | | \$10,000 | 50% | The total cost for utilities for the facility where this project is housed is \$20,000 annually. However, this project only occupies 50% of the facility. Therefore, the percent of the cost for Utilities allocated to this project is 50%. |
| TOTAL | | | | \$10,000 | | |

(6) PERCENT ALLOCATED (continued)

Example C

| (1) | (2) | (3) | (4) | (5) | (6) | |
|--------------|--------|--|--------------|---------|-----------------------------|--|
| FUNCTION | OBJECT | ACCOUNT TITLE & NARRATIVE | FTE POSITION | AMOUNT | % ALLOCATED to this PROJECT | EXPLANATION |
| 6300 | 331 | In County Travel - Travel cost for staff to and from agency headquarters to designated program sites for the purpose of performing activities related to the administration and supervision of project. | | \$1,980 | 100% | The mileage estimated for travel for district staff to and from the county office to the program sites was estimated to be 4,500 miles annually @ \$0.44/mile. Therefore, the percent of the cost for In County Travel allocated to this project is 100%. |
| TOTAL | | | | \$1,980 | | |

Example D

| (1) | (2) | (3) | (4) | (5) | (6) | |
|-------------------------|--------|--|--------------|---------|-----------------------------|--|
| FUNCTION | OBJECT | ACCOUNT TITLE & NARRATIVE | FTE POSITION | AMOUNT | % ALLOCATED to this PROJECT | EXPLANATION |
| NA for Private Entities | 350 | Purchased Services - Contract with ABC Company for the repair/ maintenance of the office equipment; one laser printer and copier. | | \$1,250 | 25% | The total cost for the maintenance contract for this equipment is \$5,000. It has been determined that this project only uses this equipment 25% of the time. Therefore, the percent of the cost for Purchased Services allocated to this project is 25%. |
| TOTAL | | | | \$1,250 | | |